

HELM

FINANCIAL CORPORATION

One Embarcadero Center • San Francisco, CA 94111

415/398-4510

FAX 415/398-4816

www.hlmx.com

February 27, 2004

RECORDATION NO. 23603-A FILED

MAR 08 '04

1-12 PM

SURFACE TRANSPORTATION BOARD

MAR 8 2004
RECEIVED

Mr. Vernon Williams
Surface Transportation Board
1925 K Street, N.W.
Washington, D.C. 20423-0001

RE: Termination of Locomotive Lease Agreement dated as of February 13, 2004 by Helm Financial Corporation ("**Termination**").

Dear Mr. Williams:

On behalf of Helm Financial Corporation, I submit for filing and recording, under 49 U.S.C. Section 11303(a) and the regulations promulgated thereunder the following document:

Two (2) fully-executed originals of the above-referenced Termination.

In connection with the recording of the Termination, please note the following information:

Name and Address of Lessor: Helm Financial Corporation
One Embarcadero Center, Suite 3700
San Francisco, CA 94111

Name and Address of Lessee: CSX Transportation, Inc.
500 Water Street, J-220
Jacksonville, FL 32202

Equipment: 107 Locomotives as described in Schedule A

Please record this Termination as a supplemental agreement to STB Recordation No. **23603** filed on August 3, 2001 at 11:32 AM. The filing fee of \$30.00 is included in our enclosed check.

Summary: Termination of Locomotive Lease Agreement dated as of February 13, 2004 by Helm Financial Corporation for 107 locomotives as described in Schedule A, to be filed as a supplemental agreement. Please file this Termination as a supplemental agreement to STB Recordation No. 23603.

Yours truly,



Sharon L. Van Fossan
Supervisor Contract Administration

/svf
Enclosures (2)

TERMINATION OF LOCOMOTIVE LEASE AGREEMENT

THIS TERMINATION OF LOCOMOTIVE LEASE AGREEMENT ("Termination") is dated as of February 13, 2004 by **HELM FINANCIAL CORPORATION**, a California corporation ("**Lessor**").

1. Recitals. Lessor entered into the Locomotive Lease Agreement dated as of January 1, 2001 ("**Lease**") with **CSX TRANSPORTATION, INC.**, a Virginia corporation, with respect to the one hundred seven (107) locomotives more fully described in Schedule A attached hereto. The Lease is on file at the Surface Transportation Board ("**STB**") of the Department of Transportation, under STB Recordation No. 23603 filed on August 3, 2001 at 11:32 AM.

The Lease was terminated on August 31, 2002. The purpose of this Termination of Lease is to provide a formal termination document for filing with the STB.

2. Termination. The Lease is hereby formally terminated.

IN WITNESS WHEREOF, Lessor, pursuant to due corporate authority, has caused this Termination of Lease to be signed in its corporate name as of the date first above written.

LESSOR

HELM FINANCIAL CORPORATION

By: Barbara W. Wilson
Name: Barbara W. Wilson
Title: Senior Vice President and CFO

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SURFACE TRANSPORTATION BOARD

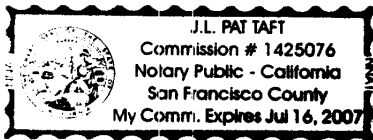
STATE OF CALIFORNIA)
) S.S.
COUNTY OF SAN FRANCISCO)

On February 24th, 2004, before me, J. L. Pat Taft, personally appeared Barbara W. Wilson, Senior Vice President and Chief Financial Officer of **HELM FINANCIAL CORPORATION**,

X personally known to me -OR-

___ proved to me on the basis of satisfactory evidence

to be the person~~(s)~~ whose name~~(s)~~ is/~~are~~ subscribed to the within instrument and acknowledged to me that ~~he~~/she/~~they~~ executed the same in ~~his~~/her/~~their~~ authorized capacity~~(ies)~~, and that by ~~his~~/her/~~their~~ signature~~(s)~~ on the instrument the person~~(s)~~ or the entity upon behalf of which the person~~(s)~~ acted, executed the instrument.



Witness my hand and official seal.


SIGNATURE OF THE NOTARY

[Notarial Seal]

SCHEDULE A

To the Termination of Locomotive Lease Agreement dated as of February 13, 2004

	Type	Mark	No.
1	SD40M-3	HLCX	6600
2	SD40-3	HLCX	6518
3	SD40-3	HLCX	6523
4	SD40-3	HLCX	6520
5	SD40-3	HLCX	6513
6	SD40-3	HLCX	6519
7	SD40-3	HLCX	6514
8	SD40-3	HLCX	6074
9	SD40-3	HLCX	6504
10	SD40-3	HLCX	6501
11	SD40-3	HLCX	6078
12	SD40-3	HLCX	6521
13	SD40-3	HLCX	6511
14	SD40-3	HLCX	6516
15	SD40-3	HLCX	6069
16	SD40-3	HLCX	6517
17	SD40-3	HLCX	6085
18	SD40-3	HLCX	6508
19	SD40-3	HLCX	6515
20	SD40-3	HLCX	6524
21	SD40-3	HLCX	6062
22	SD40-3	HLCX	6081
23	SD40-3	HLCX	6509
24	SD40-3	HLCX	6083
25	SD40-3	HLCX	6510
26	SD40-3	HLCX	6084
27	SD40-3	HLCX	6060
28	SD40-3	HLCX	6505
29	SD40-3	HLCX	6503
30	SD40-3	HLCX	6066
31	SD40-3	HLCX	6506
32	SD40-3	HLCX	6092
33	SD40-3	HLCX	6063
34	SD40-3	HLCX	6090
35	SD40-3	HLCX	6080
36	SD40-3	HLCX	6070

	Type	Mark	No.
37	SD40-3	HLCX	6064
38	SD40-3	HLCX	6065
39	SD40-3	HLCX	6067
40	SD40-3	HLCX	6068
41	SD40-3	HLCX	6076
42	SD40-3	HLCX	6502
43	SD40-3	HLCX	6075
44	SD40-3	HLCX	6056
45	SD40-3	HLCX	6059
46	SD40-3	HLCX	6057
47	SD40-3	HLCX	6082
48	SD40-3	HLCX	6079
49	SD40-3	HLCX	6072
50	SD40-3	HLCX	6073
51	SD40-2	HLCX	6309
52	SD40-2	HLCX	6296
53	SD40-2	HLCX	6308
54	SD40-2	HLCX	6214
55	SD40-2	HLCX	6405
56	SD40-2	HLCX	6225
57	SD40-2	HLCX	6227
58	SD40-2	HLCX	6401
59	SD40-2	HLCX	6406
60	SD40-2	HLCX	6400
61	SD40-2	HLCX	6216
62	SD40-2	HLCX	6203
63	SD40-2	HLCX	6221
64	SD45-2	HATX	905
65	SD40-2	HLCX	6205
66	SD40-2	HLCX	6208
67	SD40-2	MKCX	9039
68	SD40-2	MKCX	9040
69	SD40-2	MKCX	9028
70	SD40-2	MKCX	9034
71	SD40-2	MKCX	9030
72	SD40-2	MKCX	9038

	Type	Mark	No.
73	SD40-2	MKCX	9036
74	SD40-2	MKCX	9044
75	SD40-2	MKCX	9006
76	SD40-2	MKCX	9009
77	SD40-2	MKCX	9014
78	SD40-2	MKCX	9012
79	C36-8M	HLCX	6902
80	C36-8M	HLCX	6900
81	C36-7E	HLCX	6800
82	C36-7E	HLCX	6801
83	C36-7E	HLCX	6803
84	C36-7E	HLGX	6815
85	C36-7E	HLGX	6824
86	C36-7E	HLGX	6828
87	C36-7E	HLGX	6810
88	C36-7E	HLGX	6823
89	C36-7E	HLGX	6827
90	C36-7E	HLGX	6820
91	C36-7E	HLGX	6808
92	C36-7E	HLGX	6826
93	C36-7E	HLGX	6805
94	C36-7E	HLGX	6816
95	C36-7E	HLGX	6809
96	C36-7E	HLGX	6806
97	C36-7E	HLGX	6817
98	C36-7E	HLGX	6807
99	C36-7E	HLGX	6818
100	C36-7E	HLGX	6812
101	C36-7E	HLGX	6819
102	C36-7E	HLGX	6825
103	C36-7E	HLGX	6813
104	C36-7E	HLGX	6814
105	C36-7E	HLGX	6821
106	C36-7E	HLGX	6811
107	C36-7E	HLGX	6822